

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Gabriel P. Scephurek
DOCKET NO.: 06-01967.001-R-1
PARCEL NO.: 09-15-206-005

The parties of record before the Property Tax Appeal Board are Gabriel P. Scephurek, the appellant, and the DuPage County Board of Review.

The subject property consists of an owner occupied residential dwelling located in Downers Grove Township, DuPage County, Illinois.

The appellant submitted an appraisal before the Property Tax Appeal Board claiming the subject's assessment was not reflective of its fair market value. Based on this evidence, the appellant requested a reduction in the subject's assessed valuation.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$172,840 was disclosed. The board of review submitted valuation evidence in support of the subject's assessed valuation. The board of review's evidence also indicated the subject property was the matter of an appeal before the Property Tax Appeal Board in 2004 under docket number 04-01403.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$149,985 based on the evidence submitted by the parties. Since that decision was issued, the subject's assessment has been adjusted by equalization factors that were applied to all non-farm parcels in Downers Grove Township. The 2005 equalization factor was 1.070% and the 2006 equalization factor was 1.077%. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the DuPage County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	53,390
IMPR.:	\$	119,450
TOTAL:	\$	172,840

Subject only to the State multiplier as applicable.

parties and the subject matter of this appeal. The Property Tax Appeal Board further finds no reduction in the assessment of the subject property is warranted.

The appellant argued the subject property was overvalued. However, the subject property was the matter of a 2004 appeal before the Property Tax Appeal Board under docket number 04-01403.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$149,985 based on the evidence submitted by the parties. The record also indicates the subject property is an owner occupied residential property. Section 16-185 of the Property Tax Code provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, **subject to equalization, shall remain in effect for the remainder of the general assessment period** (Emphasis Added) as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185)

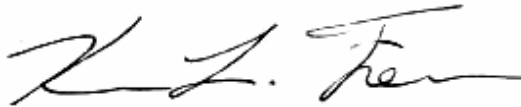
Based on this statutory language, the Board finds its 2004 decision shall be carried forward to the subsequent assessment year(s) of the same general assessment period plus annual application of equalization factor(s). This finding is pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The Board finds the subject's final assessment for the 2006 assessment year reflects the Property Tax Appeal Board's 2004 decision plus application of equalization factors applied by the Chief County Assessment Officer in Downers Grove Township of 1.070% in 2005 and 1.077% in 2006.

Additionally, the record contains no evidence indicating the subject property sold in an arm's-length transaction subsequent to the Board's decision or that assessment year in question is a different general assessment period. The subject's quadrennial general assessment cycle began in 2003 and continues through 2006. As a result, the Property Tax Appeal Board finds the board of review's assessment of the subject property is in accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185). For these reasons, the Board finds no reduction in the subject property's assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member

Member



Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: May 30, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the

subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.